



First Union Rail Corporation
NC5811
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018-4214
Tel 847 318-7575
Fax 847 318-7588

RECORDATION NO. 21456-F FILED

VIA UPS 2nd DAY AIR

October 11, 2001

OCT 19 '01 9:07 AM

SURFACE TRANSPORTATION BOARD



Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated September 4, 2001, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 21456.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Allied Enterprises, Inc.
306 East Emma Road
Springdale, AR 72764

A description of the railroad equipment covered by the enclosed document is fifteen (15) 73 ft. centerbeam flatcars, with car marks AM 1345 through AM 1359, inclusive.

A short summary of the document to appear in the index follows:

Memorandum of Lease between First Union Rail Corporation, Lessor and Allied Enterprises, Inc., Lessee, covering 15 73 ft. centerbeam flatcars, with car marks AM 1345 through AM 1359, inclusive.

Also enclosed is a check in the amount of \$28.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5355. Thank you for your cooperation in this matter.

Very truly yours,

Susan Grokulsky

Susan Grokulsky
Manager - Documents Administration

Enclosures

(ALEN011)

ASSGN. NO.: ALN011

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 4th day of September, 2001, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Allied Enterprises, Inc. ("Lessee"), a Tennessee corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of February 1, 1998, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 9 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of September 8, 2001, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour

Name: RICHARD F. SEYMOUR

Vice President Sales & Marketing

By: Susan Grokulskey

Name: SUSAN GROKULSKY

Title: _____

Title: MR - DOCUMENTS ADMN. Executed on this 4th day of September, 2001.

[CORPORATE SEAL]

STATE OF Illinois

COUNTY OF Lake

I, Tiffany L. Morrison, a Notary Public of the County and State aforesaid, certify that Richard F. Seymour personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 4th day of September, 2001.

Tiffany L. Morrison
Notary Public

My Commission Expires:

4/23/05
(Notary Public)



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SURFACE TRANSPORTATION BOARD

LESSEE:

ALLIED ENTERPRISES, INC.

By: LP Bouchet

Name: L P Bouchet

Title: President

ATTEST:

By: Jerome P. Lipka

Name: Jerome P. Lipka

Title: TREASURER

Executed on this 27th day of AUGUST, 2001.

[CORPORATE SEAL]

STATE OF Arkansas

COUNTY OF Washington

I, MARIA ANDREADIS, a Notary Public of the County and State aforesaid, certify that L. P. Bouchet personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 27th day of AUGUST, 2001.

Maria Andreadis
Notary Public

Commission Expires:

7-15-2008

(Notary Public)

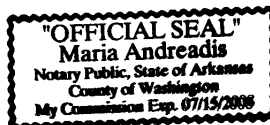


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Fifteen (15)

DESCRIPTION OF CARS: 73 ft. centerbeam flat cars

CAR NUMBERS: See below:

AM	1345
AM	1346
AM	1347
AM	1348
AM	1349
AM	1350
AM	1351
AM	1352
AM	1353
AM	1354
AM	1355
AM	1356
AM	1357
AM	1358
AM	1359